

109TH CONGRESS  
1ST SESSION

# H. R. 4287

To amend the Internal Revenue Code of 1986 to allow a deduction for portion of charitable contributions related to Hurricane Katrina or Hurricane Rita in computing adjusted gross income.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 9, 2005

Mr. SHERMAN (for himself, Mr. BERMAN, and Mr. MARSHALL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for portion of charitable contributions related to Hurricane Katrina or Hurricane Rita in computing adjusted gross income.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Katrina/Rita Hurri-  
5       cane Relief Act of 2005”.

1 **SEC. 2. DEDUCTION FOR PORTION OF CHARITABLE CON-**  
2 **TRIBUTIONS RELATED TO HURRICANE**  
3 **KATRINA OR HURRICANE RITA IN COM-**  
4 **PUTING ADJUSTED GROSS INCOME.**

5 (a) KATRINA/RITA RELIEF CHARITABLE DEDUC-  
6 TION.—Subsection (a) of section 62 of the Internal Rev-  
7 enue Code of 1986 (defining adjusted gross income) is  
8 amended by redesignating paragraph (19) (relating to  
9 costs involving discrimination suits, etc.) as paragraph  
10 (20) and inserting after paragraph (20) (as so redesign-  
11 ated) the following new paragraph:

12 “(21) KATRINA/RITA RELIEF CHARITABLE DE-  
13 Duction.—In the case of taxable years ending on or  
14 after August 28, 2005, and before January 1, 2007,  
15 the deductions allowed by section 170 which consist  
16 of charitable contributions (as defined in section  
17 170(c)) paid during the period beginning on August  
18 28, 2005, and ending on December 31, 2006, in  
19 cash to an organization described in section  
20 170(b)(1)(A) (other than an organization described  
21 in section 509(a)(3)), and designated for relief ef-  
22 forts related to Hurricane Katrina or Hurricane  
23 Rita.”.

24 (b) REGULATIONS.— The Secretary shall prescribe  
25 regulations providing for the allowance of the Katrina/Rita  
26 relief charitable deduction described in section 62(a)(21)

1 of such Code (as amended by this section) on Forms  
2 1040EZ and 1040A.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to contributions paid on or after  
5 August 28, 2005, in taxable years ending on or after such  
6 date.

